



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

APR 20 2011

IN REPLY REFER TO:

Re: **Alexander Building, 120 W. Main Street, Hartselle, Alabama**
Project Number: **24548**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank for speaking with me via conference call on March 29, 2011, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Alexander Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on November 16, 2010, by TPS is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1915, the Alexander Building is located in the Hartselle Downtown Historic District. It was certified as contributing to the significance of the district on March 25, 2010. The nearly completed rehabilitation of this "certified historic structure" was found not to meet the Standards for Rehabilitation owing to the removal of plaster from historically finished walls in order to expose the brick beneath.

I agree with TPS that the removal of plaster from historically finished spaces and leaving the brick exposed creates a new appearance and imposes a new character that is not in keeping with the known historic character of this building. The appearance conveyed is more in keeping with an industrial or warehouse space than that of a finished commercial building of the early 20th century. As completed, this treatment has caused the rehabilitation not to meet Standards 2, 5, and 6. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 5 states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."* Standard 6 states: *"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."*

I also note that the historic stamped metal ceiling was replaced with a beaded board ceiling. Although the stamped metal ceiling was deteriorated and significant portions were missing, there was sufficient

evidence to be able to replicate the visual appearance of the historic ceiling. Indeed mentioned that salvaged portions of the ceiling were reinstalled in another building. This treatment violates Standard 6, cited above. Replacing a deteriorated finished ceiling with a finished ceiling with a different visual appearance is not a recommended treatment. However, in this instance, I have determined that the impact of the difference is not sufficient to cause the overall project to fail to meet the Standards.

Although the project as undertaken to date cannot be approved, it could be brought into conformance with the Standards and thus meet the minimum test for certification if the interior walls were to be restored to a finished appearance. I note that the pre-rehabilitation photographs show the shadows of vertical nailers along the lower third of the interior walls, which could indicate the location of a former wainscoat. The wainscoat could be reconstructed with an airspace behind it that would allow rising damp in the underlying brick to evaporate. The walls above the wainscoat could be finished in plaster or drywall. Alternatively, as TPS specified in its decision of November 16, 2010, the walls could be painted (preferably with a water-permeable paint if the building continues to suffer from moisture problems). Painting brick to simulate a plaster surface is not a recommended treatment, but the unique circumstances outlined in the application, and that detailed in our conversation relating to chronic flooding and the location of a subterranean stream directly underneath the building, render it permissible in this case.

During our meeting, mentioned other structures that were rehabilitated under the tax incentives program that purportedly featured "bare brick walls" exposed during the course of the rehabilitation in formerly finished spaces, and that were nevertheless certified by the National Park Service. Consequently, he argued, the rehabilitation of the Alexander Building should be certified as well. Department of the Interior regulations governing the program state that "*Because the circumstances of each rehabilitation project are unique to the particular certified historic structure involved, certifications that may have been granted to other rehabilitations are not specifically applicable and may not be relied on by owners as applicable to other projects.*" [36 CFR § 67.6(a)(1)]. Thus, the certifications granted to these or any other projects cannot compel the Secretary of the Interior to certify the rehabilitation of the Alexander Building. Rather, the rehabilitation of the Alexander Building must, of its own accord, meet the Standards set forth in 36 CFR § 67.7.

The present situation is regrettable, for it is the experience of the National Park Service that buildings like the Alexander Building can be rehabilitated in a manner that accords with their historic character. I note, however, that the work in this case was largely done before the National Park Service received the application. Although owners are free to apply after work has begun, the program regulations caution that, "*Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" [36 CFR § 67.6(a)(1)]

If you choose to proceed with the corrective measures described above, you may secure certification of the rehabilitation by submitting a Request for Certification of Completed Work with photographs of the completed work to this office, Attention with a copy to the Alabama Historical Commission. Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the November 16, 2010, denial that TPS issued regarding rehabilitation certification. A copy of

this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-AL
IRS